



Effective 10/01/2004 Patent fees are subject to annual revision

☐ Applicant claims small entity status. See 37 CFR 1.27

TOTAL AMOUNT OF PAYMENT	(\$)	110.00
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Complete if Known

Application Number	09/975,390
Filing Date	October 10, 2001
First Named Inventor	Kenneth S. Kramer
Examiner Name	Not Yet Assigned
Art Unit	N/A
Attorney Docket No.	02640/100G822-US1

METHOD OF PAYMENT *(check all that apply)*

<input checked="" type="checkbox"/>	Check	<input type="checkbox"/>	Credit Card	<input type="checkbox"/>	Money Order	<input type="checkbox"/>	Other	<input type="checkbox"/>	None
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☐ Deposit Account:

Deposit
Account
Number

04-0100

Deposit
Account
Name

Darby & Darby P.C.

The Director is authorized to: (check all that apply)

☐ Charge fee(s) indicated below ☒ Credit any overpayments

☐ Charge any additional fee(s) or any underpayment of fee(s)

☐ Charge fee(s) indicated below, except for the filing fee to the above-identified deposit account.

FEE CALCULATION

1. BASIC FILING FEE

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage of completion method for long-term contracts, recognizing revenue as work progresses. Small entities often use the cost of sales method, recognizing revenue only when the contract is completed.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost of sales method for long-term contracts, recognizing revenue only when the contract is completed.</p>
<p>2. Inventory Valuation</p> <p>Large entities use the FIFO (First In, First Out) method for inventory valuation. Small entities may use the LIFO (Last In, First Out) method, which can provide a tax advantage in times of rising prices.</p>	<p>2. Inventory Valuation</p> <p>Small entities may use the LIFO (Last In, First Out) method for inventory valuation, which can provide a tax advantage in times of rising prices.</p>
<p>3. Depreciation</p> <p>Large entities use the MACRS (Modified Accelerated Cost Recovery System) for depreciation. Small entities may use the straight-line method, which spreads the cost of an asset evenly over its useful life.</p>	<p>3. Depreciation</p> <p>Small entities may use the straight-line method for depreciation, which spreads the cost of an asset evenly over its useful life.</p>
<p>4. Bad Debt Expense</p> <p>Large entities use the allowance method for bad debt expense, estimating the amount of uncollectible accounts at the end of each period. Small entities may use the direct write-off method, recognizing the expense only when an account is deemed uncollectible.</p>	<p>4. Bad Debt Expense</p> <p>Small entities may use the direct write-off method for bad debt expense, recognizing the expense only when an account is deemed uncollectible.</p>
<p>5. Lease Accounting</p> <p>Large entities use the ASC 842 (Leases) for lease accounting, recognizing lease liabilities and assets on the balance sheet. Small entities may use the ASC 840 (Leases), which allows for more flexibility in lease classification.</p>	<p>5. Lease Accounting</p> <p>Small entities may use the ASC 840 (Leases) for lease accounting, which allows for more flexibility in lease classification.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1001	790	2001	395	Utility filing fee	
1002	350	2002	175	Design filing fee	
1003	550	2003	275	Plant filing fee	
1004	790	2004	395	Reissue filing fee	
1005	160	2005	80	Provisional filing fee	

SUBTOTAL (1)	(\$)	0.00
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2. EXTRA CLAIM FEES FOR UTILITY AND REISSUE

		Extra Claims	Fee from below	Fee Paid
Total Claims	<input type="text"/>	** = <input type="text"/>	x <input type="text"/>	= <input type="text"/>
Independent Claims	<input type="text"/>	** = <input type="text"/>	x <input type="text"/>	= <input type="text"/>
Multiple Dependent				= <input type="text"/>

	Large Entity	Small Entity
1. Revenue Recognition	Revenue is recognized when the performance obligation is satisfied, which is typically when control of the goods or services is transferred to the customer.	Revenue is recognized when the performance obligation is satisfied, which is typically when control of the goods or services is transferred to the customer.
2. Expense Recognition	Expenses are recognized when the related asset is consumed or the liability is incurred, which is typically when the performance obligation is satisfied.	Expenses are recognized when the related asset is consumed or the liability is incurred, which is typically when the performance obligation is satisfied.
3. Asset Recognition	Assets are recognized when the entity has control over a resource that is expected to generate future economic benefits.	Assets are recognized when the entity has control over a resource that is expected to generate future economic benefits.
4. Liability Recognition	Liabilities are recognized when the entity has a present obligation to transfer an asset or provide a service in the future.	Liabilities are recognized when the entity has a present obligation to transfer an asset or provide a service in the future.
5. Equity Recognition	Equity is recognized when the entity has a residual interest in the assets of the entity after deducting all liabilities.	Equity is recognized when the entity has a residual interest in the assets of the entity after deducting all liabilities.

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description
1202	18	2202	9	Claims in excess of 20
1201	88	2201	44	Independent claims in excess of 3
1203	300	2203	150	Multiple dependent claim, if not paid
1204	88	2204	44	** Reissue independent claims over original patent
1205	18	2205	9	** Reissue claims in excess of 20 and over original patent

SUBTOTAL (2)	(\$)	0.00
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**or number previously paid, if greater; For Reissues, see above

FEE CALCULATION (continued)

3. ADDITIONAL FEES

Large Entity	Small Entity
<p>1. Revenue Recognition</p> <p>Large entities use the percentage-of-completion method, which recognizes revenue and profit as the contract progresses. This method requires estimating the total contract value and the proportion of work completed.</p> <p>Small entities typically use the cost-of-sales method, which recognizes revenue only when the contract is completed. This method is simpler but may result in delayed revenue recognition.</p>	<p>1. Revenue Recognition</p> <p>Small entities often use the cost-of-sales method, which recognizes revenue only when the contract is completed. This method is simpler but may result in delayed revenue recognition.</p>
<p>2. Asset Valuation</p> <p>Large entities use fair value measurements for assets, which are based on market prices or other objective data. This method provides a more accurate representation of the asset's value.</p> <p>Small entities often use book value for assets, which is based on the original cost minus accumulated depreciation. This method is simpler but may not reflect the current market value.</p>	<p>2. Asset Valuation</p> <p>Small entities often use book value for assets, which is based on the original cost minus accumulated depreciation. This method is simpler but may not reflect the current market value.</p>
<p>3. Liability Measurement</p> <p>Large entities use fair value measurements for liabilities, which are based on market prices or other objective data. This method provides a more accurate representation of the liability's value.</p> <p>Small entities often use book value for liabilities, which is based on the original cost minus accumulated depreciation. This method is simpler but may not reflect the current market value.</p>	<p>3. Liability Measurement</p> <p>Small entities often use book value for liabilities, which is based on the original cost minus accumulated depreciation. This method is simpler but may not reflect the current market value.</p>

Fee Code	Fee (\$)	Fee Code	Fee (\$)	Fee Description	Fee Paid
1051	130	2051	65	Surcharge – late filing fee or oath	
1052	50	2052	25	Surcharge – late provisional filing fee or cover sheet.	
1053	130	1053	130	Non-English specification	
1812	2,520	1812	2,520	For filing a request for <i>ex parte</i> reexamination	
1804	920*	1804	920*	Requesting publication of SIR prior to Examiner action	
1805	1,840*	1805	1,840*	Requesting publication of SIR after Examiner action	
1251	110	2251	55	Extension for reply within first month	110.00
1252	430	2252	215	Extension for reply within second month	
1253	980	2253	490	Extension for reply within third month	
1254	1,530	2254	765	Extension for reply within fourth month	
1255	2,080	2255	1,040	Extension for reply within fifth month	
1401	340	2401	170	Notice of Appeal	
1402	340	2402	170	Filing a brief in support of an appeal	
1403	300	2403	150	Request for oral hearing	
1451	1,510	1451	1,510	Petition to institute a public use proceeding	
1452	110	2452	55	Petition to revive – unavoidable	
1453	1,370	2453	685	Petition to revive - unintentional	
1501	1,370	2501	685	Utility issue fee (or reissue)	
1502	490	2502	245	Design issue fee	
1503	660	2503	330	Plant issue fee	
1460	130	1460	130	Petitions to the Commissioner	
1807	50	1807	50	Processing fee under 37 CFR 1.17(q)	
1806	180	1806	180	Submission of Information Disclosure Stmt	
8021	40	8021	40	Recording each patent assignment per property (times number of properties)	
1809	790	2809	395	Filing a submission after final rejection (37 CFR 1.129(a))	
1810	790	2810	395	For each additional invention to be examined (37CFR 1.129(b))	
1801	790	2801	395	Request for Continued Examination (RCE)	
1802	900	1802	900	Request for expedited examination of a design application	

Other fee (specify)

*Reduced by Basic Filing Fee Paid

SUBTOTAL (3)	(\$)	110.00
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SUBMITTED BY

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(Complete (if applicable))

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Signature

Date	November 15, 2004
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